

GUIDANCE

Texas Education Agency (TEA) Clarifying Guidance on Grant Recipient Section 1512 Quarterly Reporting Requirements Under the American Recovery and Reinvestment Act of 2009

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Texas Education Agency

Texas Education Agency (TEA) Clarifying Guidance on Grant Recipient Section 1512 Quarterly Reporting Requirements Under the American Recovery and Reinvestment Act of 2009 (ARRA or Recovery Act)*

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Section 1: General Requirements

1.1 Who is subject to ARRA Quarterly Reporting?

ARRA Section 1512 requires **recipients of ARRA funds** to report quarterly on the use of those funds. These reports will be cumulative and made available for public access at Recovery.gov within 30 days of submission. For ARRA funds distributed by TEA through the various grant programs listed below, TEA will submit the required reports and coordinate with recipient Local Education Agencies (LEA) and fiscal agents of the Shared Services Arrangements (SSA) to obtain the necessary information:

- ARRA Title I, Part A
- ARRA Title I, Part D, Subpart 2
- ARRA Title I, School Improvement Grant
- ARRA Title I, SIP Academy
- ARRA Title II, Part D Education Technology
- ARRA IDEA-B Formula
- ARRA IDEA-B Preschool
- ARRA State Fiscal Stabilization Fund
- ARRA McKinney Vento Homeless

1.2 What data do LEAs and fiscal agents of SSAs need to report?

Much of the required data will be captured through normal grant expenditure reporting activity in TEA's Expenditure Reporting (ER) system. The required data elements that are not captured for an LEA and must be separately reported are:

- ***number of jobs created/retained***
- ***description of jobs created/retained***
- ***amount of ARRA funds expended on infrastructure investments***
- ***description of infrastructure investment*** and
- ***vendors receiving payments of \$25,000 or more.***

*Please note that updates to the guidance from the last reporting period are highlighted in light blue.

In the case of an SSA, the required data elements that are not captured for the **fiscal agent** and member LEAs and must be separately reported by the fiscal agent are:

- ***sub-grant award amount***
- ***sub-grant award amount disbursed***
- ***number of jobs created/retained***
- ***description of jobs created/retained***
- ***amount of ARRA funds expended on infrastructure investments***
- ***description of infrastructure investment*** and
- ***vendors receiving payments of \$25,000 or more.***

Please Note:

- In cases where member LEAs receive allocated funds directly from the fiscal agent and self-manage the funds, fiscal agents must collect these data elements from the LEAs as necessary.
- In cases where the fiscal agent retains the total SSA award amount and manages the funds on behalf of all member LEAs, the fiscal agent must attribute and report expenditures of the funds to each LEA in proportion to the LEA's sub-award amount compared to the total SSA award amount. For example, if a fiscal agent spends \$1000 on activities benefitting all member LEAs, the fiscal agent would attribute and report a percentage of the \$1000 to each member LEA. If one member LEA was awarded a sub-grant amount of \$40,000 and the total SSA award amount was \$100,000, the percentage for that LEA would be 40% and the amount attributed and reported on behalf of that LEA for this expenditure would be \$400.
- In cases where the fiscal agent retains part of the total SSA award amount and distributes the remainder directly to the member LEAs, the fiscal agent must aggregate data elements determined according to the two examples above and report aggregated amounts on behalf of itself and the member LEAs.

1.3 How do LEAs and fiscal agents of SSAs report the required data?

TEA has modified the ER system to allow LEAs and fiscal agents of SSAs to enter the additional required data not automatically captured through normal grant expenditure reporting. Recorded webinars explaining this process may be found at www.tea.state.tx.us/arrastimulus and written instructions may be accessed from within the ER system or at www.tea.state.tx.us/arrastimulus.

1.4 When do LEAs and fiscal agents of SSAs report the required data?

At the state level, TEA must submit quarterly reports to the federal government within 10 days of the end of each quarter. To meet this deadline, TEA is requiring LEAs and SSA fiscal agents to enter the required data identified above (including 0 or "none" if applicable) **by 5:00PM CST on the fifth day following the end of each quarter**. To enable TEA to meet the federal required deadline, LEAs or SSA fiscal agents who fail to enter the required data within the five day period **will be unable to draw down funds pursuant to their NOGA until the data is entered**. Continued failure to enter the required data in a timely fashion will result in additional penalties.

The following chart summarizes the reporting timelines:

<u>Final Day of Quarter</u>	<u>LEA and SSA fiscal agent Quarterly Reporting Due Date</u>	<u>TEA Quarterly Reporting Due Date</u>
September 30, 2009	October 5, 2009	October 10, 2009
December 31, 2009	January 5, 2010	January 10, 2010
March 31, 2010	April 5, 2010	April 10, 2010
June 30, 2010	July 5, 2010	July 10, 2010
September 30, 2010	October 5, 2010	October 10, 2010
December 31, 2010	January 5, 2011	January 10, 2011
March 31, 2011	April 5, 2011	April 10, 2011
June 30, 2011	July 5, 2011	July 10, 2011
September 30, 2011	October 5, 2011	October 10, 2011

Section 2: Jobs Created/Retained

2.1 What quarterly reporting is required by the Recovery Act for estimates of jobs created or retained?

LEAs and SSA fiscal agents must estimate and report on the number of jobs created and retained for each ARRA grant award received, as required by Section 1512(c)(3)(D) of the Recovery Act.

2.2 What is a job created or retained?

A job created for the purposes of this reporting is a new position created and filled or an existing unfilled position that is filled as a result of Recovery Act funding; a job retained is an existing position that would not have been continued to be filled were it not for Recovery Act funding.

U.S. Department of Education (USDE) guidance provides:

- **Recipients should only include direct jobs as jobs created/retained.** A direct job is a position that is funded by an LEA and that is being filled as a result of Recovery Act funding.
- In general, a job should be reported as created or retained **if and only if** that position would not have existed or been filled in absence of the Recovery Act funds.
- **Jobs that are paid with Recovery Act funds are not necessarily created or retained jobs.** For example, Recovery Act funds could be used to temporarily pay all employee salaries, including employees that would have been employed in the absence of the Recovery Act.

A job may be counted regardless of whether the employee filling the position is paid for with Recovery Act funds as long as the job would not have been created or retained in the absence of the Recovery Act funding (i.e., Recovery Act funds are either being used to pay the employee or the availability of Recovery Act funds for other purposes is freeing up funds that are being used to pay the employee).

TEA recognizes the complexity of using Recovery Act funds under the federal law and guidelines such as those pertaining to the calculation of jobs retained for existing positions that would not have been continued to be filled were it not for Recovery Act funding. TEA recommends for sufficient documentation for audit purposes, as well as to provide clarity, accurately address federal guidance, and provide the necessary transparency and accountability as required by the Recovery Act, LEAs should have and maintain written documentation (such as local school board minutes or district communications contemporaneous with budget and employment deliberations) demonstrating that each job counted would not have been created or retained in the absence of the Recovery Act funding. Also, only compensated employment in the United States or outlying areas should be counted. (See [74 FR 14824](#) for definitions.)

For purposes of jobs reporting, there is no distinction between a created and a retained job.

2.3 How should recipients express the estimates of jobs created or retained?

The estimate of the number of jobs required by the Recovery Act should be expressed as FTEs, which is calculated as total hours worked in jobs created or retained divided by the number of hours in a full-time schedule, as defined by the recipient. The FTE estimates must be reported cumulatively each calendar quarter across the lifecycle of the grant award and they will not reset at the beginning of each quarter or calendar or fiscal year. In calculating the cumulative FTE for each quarter, the denominator must include the total number of hours that would have been worked in a full-time schedule since the start-date of the award.

2.4 What are “direct” and “indirect” jobs? Should recipients report “indirect” jobs? When should recipients include estimates for the job impact on vendors?

There are no strict definitions of direct and indirect jobs for the purposes of this reporting. However, an individual generally would be considered directly employed if the individual is paid directly using Recovery Act funds or if the individual's hours are being charged to a Recovery Act project or activity or if the individual's employment or additional hours worked are attributable to Recovery Act funds. The intent of this reporting on job impact is to capture the major direct employment effect of Recovery Act funds—those individuals employed and those hours worked that would not have occurred in the absence of Recovery Act funds.

Recipients must consider the job impact on vendors funded with Recovery Act funds. Typically, individuals who are employed by vendors in order to provide services would be counted. This could include, for example, vendors providing professional development for special education teachers under the IDEA Grants to States program, and vendors providing early intervention services to infants and toddlers with disabilities under the IDEA Grants for Infants and Families program. In the case of construction projects (if allowed), grantees would report the job impact on the vendors that are

carrying out the construction projects. Note that the recipient would be responsible for identifying those hours worked by personnel employed by vendors that are attributable to Recovery Act funding.

Recipients should not attempt to report on the employment impact on vendors from whom recipients are purchasing materials, equipment, or other supplies (so-called “indirect” jobs), except in those instances where the value or the quantity of the purchases is so significant as to have an identifiable employment impact on the vendor. In addition, employees who are not directly charged to Recovery Act supported projects or activities who, nonetheless, provide critical indirect support, e.g., clerical and administrative staff preparing reports, institutional review board staff members, and departmental administrators, are NOT counted as jobs created or retained. Recipients are required to report only direct jobs because they may not have sufficient insight or consistent methodologies for reporting indirect or induced jobs.

For examples of calculating the job impact on vendors, see **2.12** below.

2.5 Must recipients that receive Recovery Act funds through multiple grants estimate job creation and retention independently for each grant?

Yes. If it is too difficult for a recipient to reasonably calculate the job impact from each independent grant, recipients that receive multiple Recovery Act awards may estimate the impact of Recovery funding overall on jobs created or retained (e.g., total hours in the reporting period attributable to Recovery Act funding) and then allocate the total hours worked, for example, among the various grant awards they have received.

2.6 What should the job creation description contain?

TEA has provided a number of relevant job titles in the ER system for recipients to use in identifying the types of jobs being reported as created or retained (such as Teacher, Administrator, Counselor, etc). Recipients should check any of the job titles describing jobs reported as created or retained. Recipients may also enter job titles in a text box in cases where none of the provided titles adequately describe a job being reported.

2.7 Do the reporting requirements change if a project is only partly funded through the Recovery Act?

Recipients of Recovery Act funds must report on the jobs impact for all projects and activities supported under the Recovery Act, whether they are funded in whole or in part by Recovery Act funds, but should report only on the jobs impact that is attributable to Recovery Act funding. For example, a recipient must report on the jobs created as a result of expanding an existing contract (e.g., to provide teacher training to teachers in the district) with Recovery Act funding.

2.8 How do recipients estimate the number of created or retained jobs?

In general, recipients must calculate a baseline number of hours worked, consisting of the number of hours that would have been worked in the absence of Recovery Act funds, and deduct that number from the actual hours worked by all individuals who are currently directly employed as part of a Recovery Act supported project/activity or whose employment is attributable to Recovery Act funding.

Step 1 Calculate Baseline: Identify the hours that would have been worked in absence of the Recovery Act funds in the baseline quarter. For purposes of these calculations, the baseline quarter is the initial reporting period, which will cover a period that is longer than one quarter for most programs for which reporting is required on October 10, 2009.

If Recovery Act funds are the sole source of funds for the project/activity, or the project would not exist without Recovery Act funds, then the baseline will be zero hours and all hours worked in the project will be counted in the jobs creation estimate.

If the Recovery Act funds are not the sole source of funds for the project/activity or the individuals would have been employed in the absence of Recovery Act funds, the hours that would have been worked in the absence of Recovery Act funds constitute the baseline.

Step 2 Deduct Baseline From Actual Hours Worked: Subtract the baseline identified in step 1 from the total actual hours worked in the reporting quarter. Divide the resulting number by the number of FTE hours in the quarter or reporting period. The default value for hours worked in a quarter is 520.

Example:

The following table lists the hypothetical hours worked in absence of Recovery Act funding (baseline) and the actual hours worked in the reporting quarter.

Direct Employees	Hypothetical: No Recovery Act Funding (Baseline)	Actual: Current Quarter Employees
	Hours Employed (Estimates)	Hours Employed (Actual)
Employee 1	520	520
Employee 2	300	520
Employee 3	0	520
Employee 4	300	300
Employee 5	200	300
Employee 6	0	300
	1320	2460

Hours Created/Retained:

1140

Employees 3 and 6 went from being unemployed (0 hours of employment) in the hypothetical situation where no Recovery Act funds are available to full-time (520 hrs) and part-time (300 hrs) employment, respectively.

Employee 2 went from part-time (300 hrs) to full-time (520 hrs).

Employee 5 remained a part-time employee, but works an additional 100 hrs in the reporting quarter.

Taking the sum of actual hours worked in the reporting quarter (2460) and subtracting the hours worked in the hypothetical baseline quarter (1320), we are left with 1140 created or retained hours. Notice that there is no distinction between created and retained hours.

These steps must be followed for each reporting quarter to generate the created or retained hours in each quarter. The result can then be converted into the “cumulative jobs created or retained” following the methodology outlined in **2.10** below.

For the first reporting quarter (Q1) divide the result by the number of FTE hours in that quarter (520), assuming 520 is what the recipient regards as a full-time schedule.

Total FTE created or retained in Q1: 2.19

Results should be reported cumulatively, so in the second reporting quarter (Q2), the total hours worked in Q2 will be added to the hours worked in Q1 and divided by the hours in a full-time schedule for two quarters (1040 hours).

For example, if in quarter 2, all employees reported in quarter 1 are retained and the baseline remains unchanged, we would again have 1140 hours created or retained. To get the final cumulative FTE created or retained, we would sum 1140 for quarter 1 with 1140 for quarter 2 to get 2280 total hours created or retained. Recipients should divide this by the sum of the hours in a full-time schedule for those two quarters (1040). The result is again 2.19 FTE created or retained in quarter 2.

Please note that recipients are only required to submit the number of FTE created or retained. The specific methodology used in determining baseline and actual hours worked may vary depending on how employee records are kept or other factors, and may not conform to the example above.

2.9 Is it necessary to recalculate the baseline in each reporting quarter?

Recipients must ensure that the baseline calculation accurately reflects the hours worked in absence of Recovery Act funding in each reporting quarter. However, in situations where recipients do not experience significant quarterly changes in employment, it may be appropriate to use the same baseline calculation for each reporting quarter. Recipients must adjust their baseline calculation to reflect any changes in quarterly employment that would have occurred in the absence of the Recovery Act. For example, if temporary workers would have been hired to assist during a busy period in a year, the recipient must adjust the baseline calculation accordingly to avoid over reporting.

2.10 Once recipients have identified those jobs that have been created or retained, what methodology should be used when calculating the number of jobs created or retained?

The requirement for reporting jobs is based on a simple calculation used to avoid overstating the number of other than full-time, permanent jobs. This calculation converts part-time or temporary jobs into FTE jobs. In order to perform the calculation, a recipient will need the total number of hours worked that are funded by the Recovery Act.

The recipient will also need the number of hours in a full-time schedule for a quarter. The formula for reporting can be represented as:

$$\frac{\text{Cumulative Recovery Act Funded Hours Worked (Qtr 1...n)}}{\text{Cumulative Hours in a Full - time Schedule (Qtr 1...n)}} = FTE$$

Example: Assume that a recipient is preparing its first quarterly report and that the recipient's Recovery Act funded work required two full-time employees and one part-time employee working half days for the quarter. Also assume that the recipient's full-time schedule for the quarter is 520 hours (2080 hours in a work-year divided by 4). To convert hours worked to number of FTE for the first quarterly report, aggregate all hours worked and divide by the number of hours in a full-time schedule for the quarter. In this example, full-time hours worked (520 hrs x 2 employees = 1040 hrs) + part-time hours worked (260 hrs) ÷ number of hours in a full-time schedule for the quarter (520 hrs) = 2.5 FTEs reported in the first quarterly report. Because jobs are reported cumulatively each quarter, this same number of FTE would be reported for the second quarter if the same number of employees worked the same number of hours.

Reporting is cumulative across the lifecycle of the grant award, and will not reset at the beginning of each quarter or calendar or fiscal year. In the example above, the 2.5 FTEs reported in the first quarterly report will stay the same through the lifecycle of the grant, assuming the same number of employees work the same number of hours. The table below shows the FTE calculations through the lifecycle of an 18 month project that uses full-time, part-time, and temporary workers.

Period	3rd qtr	4th qtr	1st qtr	2nd qtr	3rd qtr	4th qtr
Full-Time Schedule	520	1040	1560	2080	2600	3120
Full Time Employee 1	520	1040	1560	2080	2600	3120
Full Time Employee 2	520	1040	1560	2080	2600	3120
Part Time Employee (half time)	260	520	780	1040	1300	1560
Temporary Employee (650 hrs.)	0	0	130	390	650	650
Total Hours Worked	1300	2600	4030	5590	7150	8450
Quarterly FTE	2.50	2.50	2.58	2.69	2.75	2.71

An alternative calculation based on the allocable and allowable portion of activities expressed as a percentage of the total is acceptable for recipients of assistance agreements that must comply with OMB Circular A-21, Cost Principles for Educational Institutions. OMB Circular A-21 recognizes that practices vary among educational institutions as to the activity constituting a full workload. Compensation charged to sponsored projects must conform to the institution's established policies and reasonably reflect the activity for which the employee is compensated. Charges to sponsored projects may be expressed as a percentage of their total activities. Therefore, for purposes of Recovery Act reporting of jobs created or retained, colleges and universities

may count, proportionately, the percentage of effort directly charged to Recovery Act awards as an FTE equivalent.

For example, a faculty member charging 50% effort on a Recovery Act award will be counted as .5 FTE. Hourly and part time employees must be calculated based on actual hours worked on the sponsored agreement and the institution's definition of a full workload for employment.

The total hours reported may include paid leave.

For guidance on retention bonuses and cost of living increases, see OMB Supplement Jobs Guidance Question 4 at: http://www.whitehouse.gov/omb/recovery_faqs/#s5

2.11 How should a recipient calculate the FTE for a teacher on a contract that is less than 12 months?

Recipients should consider the total hours worked during the school year as equivalent to 1 FTE even if the period is less than 12 months if the teacher is working pursuant to a contract that the recipient regards as full-time. A teacher working in excess of a full-time contract would be counted as more than 1 FTE (e.g., a teacher who is working 12 months of the year and receiving additional compensation for working during the summer months). That teacher's FTE should be determined by how many hours the teacher worked in relation to the number of hours in the normal full-time contract. For example, if the normal contract was to work for 1733 hours (10 months), and the teacher worked 2080 hours, that teacher would be counted as 1.2 FTEs (2080 divided by 1733 = 1.2).

Consider this example. The hypothetical full-time schedule for a teacher is to work 520 hours in quarters 1-3 then to work only 1 month in quarter 4 (173 hours).

Cumulative Hours Worked	Q1	Q2	Q3	Q4
Teacher with full time schedule + summer teaching	520	1040	1560	2080
Full-Time Schedule	520	1040	1560	1733
FTE:	1.00	1.00	1.00	1.20

Notice that the hours worked are rising faster than the full-time schedule in the 4th quarter and that the teacher represents more than 1 FTE in the 4th quarter.

The FTE for a teacher working on a full-time schedule and NOT working during the summer (Q4) would be calculated as follows:

Cumulative Hours Worked	Q1	Q2	Q3	Q4
Teacher with full time schedule	520	1040	1560	1733
Full-Time Schedule	520	1040	1560	1733

FTE:	1.00	1.00	1.00	1.00
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2.12 How should a recipient report the job impact on vendors?

Vendor jobs supported with Recovery Act funds must also be reported. The recipient in this example also uses Recovery Act funds to: a) initiate a new contract to purchase computers from Vendor A; b) augment an existing contract for the provision of vocational evaluation services from Vendor B, and; c) initiate a new contract to purchase and implement a case management system with Vendor C.

Vendor A

The purpose of the contract with Vendor A is solely to purchase goods (e.g. computers). Because the new contract with Vendor A is solely for the purpose of purchasing goods and is unlikely to have resulted in any “direct” employment (as defined above), the recipient will not need to include the contract with Vendor A in its calculations under the reporting requirements related to jobs creation, and no jobs should be reported in connection with this contract. In general, grantees will not be required to report on the job creation from material purchases.

Vendor B

The purpose of the contract augmentation with Vendor B is to purchase additional specialized services. Because this contract augmentation includes the purchase of services rather than goods, the recipient will need to include the contract with Vendor B in its jobs impact calculations. Consistent with the steps provided in this guidance document, Vendor B must determine the total additional hours worked as a direct result of the additional funds available through the Recovery Act.

For this example, assume that in order to provide the additional services required as a result of this contract augmentation with the recipient, Vendor B hires 1 new full-time staff member and adjusts the hours worked by 1 current staff member from part-time to full-time. Because Vendor B has an existing contract with the recipient and will be using Recovery Act funds to increase the number of hours worked by 1 employee from part-time to full-time, Vendor B must also take the additional step of subtracting any hours that will not be supported with, or be a direct result of, Recovery Act funds from the total hours worked by the employees.

Further assume that Vendor B’s full-time schedule equals 38 hours per week. The table below shows the created or retained hours for Vendor B, and is the result of following the procedure outlined above. The hours worked in the table are the actual hours worked less the hours that would have been worked in absence of Recovery Act funds. In this example, Employee 1 would not have been hired in absence of the Recovery Act funds (the baseline is zero) so the reported hours are 494 per quarter (494 actual hours worked – 0 baseline hours worked = 494 created or retained hours). Employee 2 would have been employed in absence of Recovery Act funds, but only as a part-time employee (baseline is 247 per quarter). Even though Employee 2 works as a full-time employee, only 247 is reported in each quarter, because the 247 baseline is subtracted in each quarter (494 total hours worked – 247 baseline hours worked = 247 created or retained hours).

Vendor B Calculation – (Full-Time Schedule = 38 hours per week)

Period	1 st qtr	2 nd qtr	3 rd qtr	4 th qtr	Cumulative FTE value in 4th quarter
Employee 1	494	988	1482	1976	1
Employee 2	247	494	741	988	0.5
Total Hours Worked	741	1482	2223	2964	
Full-Time Schedule	494	988	1482	1976	
FTE	1.5	1.5	1.5	1.5	

Notice that Employee 2 contributes only .5 to the FTE calculation in the fourth reporting quarter, because that employee would have worked as a part-time employee in absence of the Recovery Act funding.

Vendor C

The purposes of the new contract with Vendor C include both the purchase of goods (e.g., a case management system), as well as the provision of a service (e.g. technical support). Vendor C's full-time schedule equals 40 hours per week. Because this contract includes the purchase of services and results in "direct" employment of individuals at Vendor C, the recipient will also need to include the contract with Vendor C in its jobs impact calculations. Like Vendor B, Vendor C must report any additional hours that are supported directly as a result of Recovery Act funds (e.g., for the provision of technical support services). However, since Recovery Act funds are the sole source of funds for the project/activity to be conducted by Vendor C, and the project would not exist without Recovery Act funds, all hours worked by "direct" employees in the project will be counted in the jobs creation estimate. Vendor C should simply use the total hours worked as a basis for calculating its quarterly FTE.

As a result of this contract, Vendor C employed 1 additional full-time employee. In addition to servicing the contract with the recipient, the additional employee has other unrelated responsibilities. The created or retained hours must be adjusted to reflect "direct" hours only. Although the employee would not have been employed in absence of the Recovery Act funds, only 75% of the employee's time is spent in "direct" support of the contract with the recipient. The contract start date is the first day of the second reporting quarter. Therefore, the first quarter should not show any hours worked.

The table below shows FTE calculations for a single fiscal year for Vendor C.

Vendor C Calculation (Full-Time Schedule = 40 hours per week)

Period	1 st qtr	2 nd qtr	3 rd qtr	4 th qtr	Cumulative FTE value in 4th quarter
Employee 1	0	390	780	1170	0.75
Total Hours Worked	0	390	780	1170	
Full-Time Schedule	520	1040	1560	2080	
FTE	0	0.375	0.5	0.56	

Notice that the reported quarterly FTE will approach (but never reach) .75 as the lack of reported hours in quarter 1 becomes less significant in the cumulative hours worked in each passing quarter.

Section 3: Infrastructure Investments

2.1 What is an infrastructure investment?

An infrastructure investment is financial support for a physical asset or structure needed for the operation of a larger enterprise. Therefore, infrastructure investments include support for tangible assets or structures such as roads, public buildings (including schools), mass transit systems, water and sewage systems, communication and utility systems and other assets or structures that provide a reliable flow of products and services essential to the defense and economic security of the United States, the smooth functioning of government at all levels, and society as a whole.

Regarding school buildings, an infrastructure investment may include work on the building related to electrical systems, plumbing systems, heating, ventilation or air conditioning systems, the installation of energy-efficient windows, the repair or replacement of roofs, asbestos abatement or removal, bringing facilities into compliance with fire and safety codes, making facilities accessible, or upgrading facilities to support new programs or services. Work related to the building's water and sewage systems and communication and utility systems (as mentioned in the previous paragraph) would also be included.

In addition, in order to be considered an infrastructure investment, an activity must be a capital outlay and have an effect on over 50% of the building (or the relevant resource if not a building) to which the activity applies.

2.2 What data do LEAs and fiscal agents of SSAs need to report regarding infrastructure investments?

LEAs and SSA fiscal agents must report the cumulative amount of ARRA funds expended and reimbursed by TEA for infrastructure investments, as well as a description

of infrastructure investments pursued. Infrastructure investments reported are those allowable under the particular grant program guidelines and approved in the recipient's grant application.

2.3 What should the infrastructure investment description contain?

TEA has provided a number of relevant infrastructure investment descriptions in the ER system for recipients to use in identifying the types of infrastructure investments being reported. Recipients should check any of the infrastructure investment descriptions relating to infrastructure investments being reported. Recipients may also enter infrastructure investment descriptions in a text box in cases where none of the provided descriptions adequately describe an infrastructure investments being reported.